# *THE OHIO CPA JOURNAL*
# INDEX TO ARTICLES AND COLUMNS

**VOLUME XL** **NUMBERS 1 (WINTER) THROUGH 4 (AUTUMN): 1981**

## ARTICLES


***A Practitioner's View of the FASB Conceptual Framework,*** Dennis R. Beresford, Spring, p. 65.

***Advisory Services for Very Small Businesses,*** Thomas Waller and Tim Shirley, Spring, p. 79.

***An Examination of Underreporting of Hours by Auditors in Public Accounting Firms,*** Sharon M. Lightner, Summer, p. 97.

***Audit Sampling,*** Michael A. Pearson, Autumn, p. 163.

***Capitalization Guidelines for Expenditures Subsequent to Asset Acquisition,*** Robert F. Reilly, Autumn, p. 167.

***Conclusions and Recommendations of the Commission on Auditors' Responsibilities: The Reactions of Auditors and Accounting Professors,*** Don E. Giacomino and Robert B. Yahr, Summer, p. 123.

***EDP Controls – The Application Controls,*** Elise G. Jancura, Winter, p. 35.

***Gifts – The Necessary Elements,*** Travis P. Groggans, Summer, p. 130.

***Harrison P. Edwards is 68th President of The Ohio Society,*** Interview by J. Clarke Price, Summer, p. 93.

***Improving the FASB's Due Process on Proposed Standards: An Analysis of the Impact of Major Accounting Firms in Forming the Inflation Accounting Standard,*** Vincent J. Giovinazzo and Roger H. Hermanson, Autumn, p. 149.

***IRS Access to Taxpayers' Books and Records,*** William J. Radig, Winter, p. 4.

***Nine Years of Statistical Sampling in Auditing,*** Timothy L. Ross, Lawrence Sundby, and Blaine A. Ritts, Winter, p. 41.

***On the Value of Professional Schools and Programs of Accountancy,*** K. Fred Skousen and Keith R. Howe, Spring, p. 59.

***Optimum Tax Election for Certified Historic Structures,*** Charles H. Gibson, Winter, p. 16.

***Preparing the Firm for a Peer Review,*** Clinton J. Romig, Autumn, p. 141.

***Reviewing the Development of Accounting Standards for Leases,*** Barney R. Cargile, Spring, p. 71.

***Tax Education: A Survey of Tax Professionals in Ohio,*** W. Peter Salzarulo and Virginia L. Bean, Summer, p. 113.

***The Accounting Profession and the Public Interest,*** Mark F. Asman, Winter, p. 24.

***The 'Automatic' Increase in the Ohio State Income Tax – Who Bears the Burden?*** Donald V. Stuchell, Winter, p. 11.

***The Bankruptcy Reform Act of 1978: An Accountant's Perspective,*** Lynn Lowe, Barney Cargile, and Jonathan Davies, Summer, p. 105.

***Update on the Supply of Accounting Graduates and Demand for CPA Firm Recruits in Ohio,*** Donald F. Pabst, Spring, p. 53.

***What the Peer Reviewer is Looking For in a Peer Review,*** James A. Butchart, Autumn, p. 137.

***What the PCPS Peer Review Committee is Looking For in a Peer Review,*** John T. Schiffman, Autumn, p. 147.


## ACCOUNTING & AUDITING UPDATE, Column edited by Richard A. Epaves


***An Examination of the Current Status of Segment Reporting,*** Paul Munter and Thomas A. Ratcliffe, Winter, p. 30.

***Capitalization of Interest Cost Under FASB 34,*** Richard A. Epaves, Autumn, p. 144.

***Ethics and Legalism,*** Myron J. Hubler, Jr., Summer, p. 111.

***Implementation of FASB Statement No. 38: Accounting for Preacquisition Contingencies of Purchased Enterprises,*** William D. Cooper and Robert G. Morgan, Spring, p. 68.


## ADMINISTRATION OF A PROFESSIONAL PRACTICE, Column edited by Leon Graf

### Column edited by Leon Graf


***Management of Accounting Practice (MAP) Roundtables,*** Bert Wallace, Spring, p. 77.

***Peer Review of Kausch & Graf Co.,*** Leon Graf, Winter, p. 40.

***The Division for CPA Firms,*** Tom Watson, Winter, p. 39.

***The Training Contract of the Institute of Chartered Accountants: A Potential Solution for the Image Problem of Local and Regional Firms,*** E. Kent St. Pierre and Richard Vangermeersch, Summer, p. 101.

***We have Lost Our Sense of Balance,*** Ed Weinstein, Autumn, p. 155.


## MANAGEMENT ACCOUNTING SERVICES, Column edited by Karl E. Newkirk


***Computers in Small Business,*** Thomas E. McCarty, Spring, p. 83.

***Isn't It Time for Business Planning?,*** John J. Flora, Summer, p. 117.

***Labor Scheduling: A Productivity Solution,*** Clifford Simms, Winter, p. 46.

***Securing the Small Business Computer,*** Michael Pearson, Autumn, p. 175.


## TAX TOPICS, Column edited by Gerald M. Walsh and Peter M. Minges


***Economic Recovery Tax Act of 1981,*** Candy DeClark, Autumn, p. 159.

***Effects of a 1976 Net Operating Loss When Income Averaging,*** Gary C. Stamatkin, Summer, p. 128.

***Fiduciary Returns – Possible Refund Claims,*** Gerald M. Walsh, Summer, p. 129.

***Gifts: Present Interest – Future Interest,*** Arthur D. Karns, Spring, p. 63.

***Installment Obligations in Section 337 Liquidations,*** Dale Fashinpaur, Autumn, p. 161.

***Inventories – IRS Full Absorption Inventory Costing Project,*** Peter W. Minges, Winter, p. 23.

***IRS Enforcement of Tax Preparer Penalties,*** Fred Diamond, Winter, p. 22.

***Life Insurance Proceeds Paid to Decedent's Revocable Trust Not Part of Gross Estate,*** Jack E. Miller, Winter, p. 20.

***Limitation of Tax Preference Items Imposed by Tax Benefit Rule,*** J. Mark Baker, Winter, p. 20.

***Planning Under the New Estate and Gift Tax Marital Deduction Rules,*** Thomas DeLuca, Autumn, p. 160.

***Return Preparer Negligence Penalty Guidelines Listed,*** Gary L. Hunt, Spring, p. 64.

***Service Income from Payor Outside U.S. Ruled Nontaxable by Ohio BTA,*** Jack E. Miller, Winter, p. 23.

***Tax Aspects of 'Zero Coupon' and 'Deep Discount' Bonds,*** Peter Salzarulo, Summer, p. 127.

***Tax Court Expresses Unwillingness to be Used as an Appraiser,*** Kenneth E. Clark, Winter, p. 21.

***Tax Shelter Losses Treated as Business Losses, Not Investment Losses,*** Fred Diamond, Summer, p. 127.

***The Determination of the Personal Holding Company Tax in a Consolidated Return,*** Ernest E. Pouttu, Summer, p. 128.

***Type A Reorganization Followed by Sale of Stock,*** Mark Anderson, Autumn, p. 161.

***Vacation Home Property,*** Dave Claerbout, Autumn, p. 160.

# *THE OHIO CPA JOURNAL*
# INDEX TO ARTICLES AND COLUMNS

**VOLUME XL** **NUMBERS 1 (WINTER) THROUGH 4 (AUTUMN): 1981**

## ARTICLES


***A Practitioner's View of the FASB Conceptual Framework,*** Dennis R. Beresford, Spring, p. 65.

***Advisory Services for Very Small Businesses,*** Thomas Waller and Tim Shirley, Spring, p. 79.

***An Examination of Underreporting of Hours by Auditors in Public Accounting Firms,*** Sharon M. Lightner, Summer, p. 97.

***Audit Sampling,*** Michael A. Pearson, Autumn, p. 163.

***Capitalization Guidelines for Expenditures Subsequent to Asset Acquisition,*** Robert F. Reilly, Autumn, p. 167.

***Conclusions and Recommendations of the Commission on Auditors' Responsibilities: The Reactions of Auditors and Accounting Professors,*** Don E. Giacomino and Robert B. Yahr, Summer, p. 123.

***EDP Controls – The Application Controls,*** Elise G. Jancura, Winter, p. 35.

***Gifts – The Necessary Elements,*** Travis P. Groggans, Summer, p. 130.

***Harrison P. Edwards is 68th President of The Ohio Society,*** Interview by J. Clarke Price, Summer, p. 93.

***Improving the FASB's Due Process on Proposed Standards: An Analysis of the Impact of Major Accounting Firms in Forming the Inflation Accounting Standard,*** Vincent J. Giovinazzo and Roger H. Hermanson, Autumn, p. 149.

***IRS Access to Taxpayers' Books and Records,*** William J. Radig, Winter, p. 4.

***Nine Years of Statistical Sampling in Auditing,*** Timothy L. Ross, Lawrence Sundby, and Blaine A. Ritts, Winter, p. 41.

***On the Value of Professional Schools and Programs of Accountancy,*** K. Fred Skousen and Keith R. Howe, Spring, p. 59.

***Optimum Tax Election for Certified Historic Structures,*** Charles H. Gibson, Winter, p. 16.

***Preparing the Firm for a Peer Review,*** Clinton J. Romig, Autumn, p. 141.

***Reviewing the Development of Accounting Standards for Leases,*** Barney R. Cargile, Spring, p. 71.

***Tax Education: A Survey of Tax Professionals in Ohio,*** W. Peter Salzarulo and Virginia L. Bean, Summer, p. 113.

***The Accounting Profession and the Public Interest,*** Mark F. Asman, Winter, p. 24.

***The 'Automatic' Increase in the Ohio State Income Tax – Who Bears the Burden?*** Donald V. Stuchell, Winter, p. 11.

***The Bankruptcy Reform Act of 1978: An Accountant's Perspective,*** Lynn Lowe, Barney Cargile, and Jonathan Davies, Summer, p. 105.

***Update on the Supply of Accounting Graduates and Demand for CPA Firm Recruits in Ohio,*** Donald F. Pabst, Spring, p. 53.

***What the Peer Reviewer is Looking For in a Peer Review,*** James A. Butchart, Autumn, p. 137.

***What the PCPS Peer Review Committee is Looking For in a Peer Review,*** John T. Schiffman, Autumn, p. 147.


## ACCOUNTING & AUDITING UPDATE, Column edited by Richard A. Epaves


***An Examination of the Current Status of Segment Reporting,*** Paul Munter and Thomas A. Ratcliffe, Winter, p. 30.

***Capitalization of Interest Cost Under FASB 34,*** Richard A. Epaves, Autumn, p. 144.

***Ethics and Legalism,*** Myron J. Hubler, Jr., Summer, p. 111.

***Implementation of FASB Statement No. 38: Accounting for Preacquisition Contingencies of Purchased Enterprises,*** William D. Cooper and Robert G. Morgan, Spring, p. 68.


## ADMINISTRATION OF A PROFESSIONAL PRACTICE, Column edited by Leon Graf

### Column edited by Leon Graf


***Management of Accounting Practice (MAP) Roundtables,*** Bert Wallace, Spring, p. 77.

***Peer Review of Kausch & Graf Co.,*** Leon Graf, Winter, p. 40.

***The Division for CPA Firms,*** Tom Watson, Winter, p. 39.

***The Training Contract of the Institute of Chartered Accountants: A Potential Solution for the Image Problem of Local and Regional Firms,*** E. Kent St. Pierre and Richard Vangermeersch, Summer, p. 101.

***We have Lost Our Sense of Balance,*** Ed Weinstein, Autumn, p. 155.


## MANAGEMENT ACCOUNTING SERVICES, Column edited by Karl E. Newkirk


***Computers in Small Business,*** Thomas E. McCarty, Spring, p. 83.

***Isn't It Time for Business Planning?,*** John J. Flora, Summer, p. 117.

***Labor Scheduling: A Productivity Solution,*** Clifford Simms, Winter, p. 46.

***Securing the Small Business Computer,*** Michael Pearson, Autumn, p. 175.


## TAX TOPICS, Column edited by Gerald M. Walsh and Peter M. Minges


***Economic Recovery Tax Act of 1981,*** Candy DeClark, Autumn, p. 159.

***Effects of a 1976 Net Operating Loss When Income Averaging,*** Gary C. Stamatkin, Summer, p. 128.

***Fiduciary Returns – Possible Refund Claims,*** Gerald M. Walsh, Summer, p. 129.

***Gifts: Present Interest – Future Interest,*** Arthur D. Karns, Spring, p. 63.

***Installment Obligations in Section 337 Liquidations,*** Dale Fashinpaur, Autumn, p. 161.

***Inventories – IRS Full Absorption Inventory Costing Project,*** Peter W. Minges, Winter, p. 23.

***IRS Enforcement of Tax Preparer Penalties,*** Fred Diamond, Winter, p. 22.

***Life Insurance Proceeds Paid to Decedent's Revocable Trust Not Part of Gross Estate,*** Jack E. Miller, Winter, p. 20.

***Limitation of Tax Preference Items Imposed by Tax Benefit Rule,*** J. Mark Baker, Winter, p. 20.

***Planning Under the New Estate and Gift Tax Marital Deduction Rules,*** Thomas DeLuca, Autumn, p. 160.

***Return Preparer Negligence Penalty Guidelines Listed,*** Gary L. Hunt, Spring, p. 64.

***Service Income from Payor Outside U.S. Ruled Nontaxable by Ohio BTA,*** Jack E. Miller, Winter, p. 23.

***Tax Aspects of 'Zero Coupon' and 'Deep Discount' Bonds,*** Peter Salzarulo, Summer, p. 127.

***Tax Court Expresses Unwillingness to be Used as an Appraiser,*** Kenneth E. Clark, Winter, p. 21.

***Tax Shelter Losses Treated as Business Losses, Not Investment Losses,*** Fred Diamond, Summer, p. 127.

***The Determination of the Personal Holding Company Tax in a Consolidated Return,*** Ernest E. Pouttu, Summer, p. 128.

***Type A Reorganization Followed by Sale of Stock,*** Mark Anderson, Autumn, p. 161.

***Vacation Home Property,*** Dave Claerbout, Autumn, p. 160.